THE MYSORE STAMP ACT, 1957

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SCHEDULE

Stamp Duty on Instruments.

MYSORE ACT No. 34 OF 1957

(*First published in the* Mysore Gazette *on the Fifth Day of December* 1957.)

THE MYSORE STAMP ACT, 1957.

(As amended by Acts 5 of 1958, 29 of 1962 and 17 of 1966.)

(*Received the assent of the President on the Twenty-eighth Day of November* 1957.)

AN ACT TO CONSOLIDATE AND AMEND THE LAWS RELATING TO STAMPS.

WHEREAS it is expedient to consolidate and amend the laws relating to stamps in the State of Mysore;

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows:—

CHAPTER I.

PRELIMINARY.

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Stamp Act, 1957.

(2) It extends to the whole of the State of Mysore.

[1][(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette appoint.]

2. *Definitions.*—(1) In this Act, unless the context otherwise requires,—

(*a*) "bond" includes—

(i) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed or is not performed, as the case may be;

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1. The Act has come into force on 1st June 1958 [*vide* Notification No. RD 6(A)SPS 58, dated 12th May 1958.]

Note.—Act 29 of 1962 came into force on 1st October, 1962.

Act 17 of 1966 came into force on 15th November 1966.

(ii) any instrument attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another ; and

(iii) any instrument so attested whereby a person obliges himself to deliver grain or other agricultural produce to another ;

(*b*) " chargeable " means, as applied to an instrument executed or first executed after the commencement of this Act, chargeable under this Act, and as applied to any other instrument chargeable under the law in force in the territories of the State of Mysore when such instrument was executed or, where several persons executed the instrument at different times, first executed ;

[1][(*c*) 'Chief Controlling Revenue Authority' means the officer appointed by the State Government to be the Commissioner of Stamps for Mysore ;]

(*d*) " conveyance " includes a conveyance on sale and every instrument by which property, whether moveable, or immoveable is transferred *inter vivos* and which is not otherwise specifically provided for by the Schedule ;

[2][(*dd*) 'Deputy Commissioner' means the Chief Officer in charge of the revenue administration of a district and includes in respect of such provisions of this Act or rules made thereunder such officer in such area as the State Government may by notification in the official Gazette specify ;]

(*e*) " duly stamped " as applied to an instrument means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with the law for the time being in force in the territories of the State of Mysore ;

(*f*) " executed," and " execution," used with reference to instruments, mean " signed " and " signature " ;

(*g*) " Government security " mean a Government security as defined in the Public Debt Act, 1944 (Central Act XVIII of 1944);

(*h*) " impressed stamp " includes—

(i) labels affixed and impressed by the proper officer ; and

(ii) stamps embossed or engraved on stamped paper ;

(*i*) " India " means the territory of India excluding the State of Jammu and Kashmir ;

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1. Substituted by Act 29 of 1962.
2. Inserted by Act 29 of 1962.

(*j*) "instrument" includes every document by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded;

[1][(*k*) 'instrument of partition' means any instrument whereby co-owners of any property divide or agree to divide such property in severalty and includes—

(i) a final order for effecting a partition passed by any revenue authority or any civil court,

(ii) an award by an arbitrator directing a partition, and

(iii) when any partition is effected without executing any such instrument, any instrument or instruments signed by the co-owners and recording, whether by way of declaration of such partition or otherwise, the terms of such partition amongst the co-owners;]

(*l*) "lease" means a lease of immoveable property, and includes also—

(i) a patta;

(ii) a kabuliyat or other undertaking in writing not being a counterpart of a lease to cultivate, occupy, or pay or deliver rent for, immoveable property;

(iii) any instrument by which tolls of any description are let;

(iv) any writing on an application for a lease intended to signify that the application is granted;

(*m*) "marketable security" means a security of such a description as to be capable of being sold in any stock market in India;

(*n*) "mortgage deed" includes every instrument whereby, for the purpose of securing money advanced or to be advanced, or to be advanced by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to or in favour of, another, a right over or in respect of specified property;

(*o*) "paper" includes vellum, parchment or any other material on which an instrument may be written;

(*p*) "power-of-attorney" includes any instrument (not chargeable with a fee under the law relating to Court fees for the time being in force) empowering a specified person to act for and in the name of the person executing it;

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1. Substituted by Act 29 of 1962.

(*q*) "settlement" means any non-testamentary disposition in writing, of moveable or immoveable property made—

(i) in consideration of marriage,

(ii) for the purpose of distributing property of the settler among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or

(iii) for any religious or charitable purpose ; and includes an agreement in writing to make such a disposition, and where any such disposition has not been made in writing, any instrument recording whether by way of declaration, of trust or otherwise, the terms of any such disposition.

(2) The Mysore General Clauses Act, 1899, shall apply for the interpretation of this Act, as it applies for the interpretation of a Mysore Act.

CHAPTER II.

Stamp Duties

A.—Of the Liability of Instruments to Duty.

3. *Instruments chargeable with duty.*—Subject to the provisions of this Act and the exemptions contained in the Schedule, the following instruments shall be chargeable with duty of the amount indicated in that schedule as the proper duty therefor, respectively, that is to say—

(*a*) every instrument mentioned in that schedule which, not having been previously executed by any person, is executed in the territories of the State of Mysore on or after the commencement of this Act ; and

(*b*) every instrument mentioned in that schedule which, not having been previously executed by any person, is executed out of the State of Mysore on or after that day, relates to any property situate, or to any matter or thing done or to be done, in the territories of the State of Mysore :

Provided that no duty shall be chargeable in respect of—

(1) any instrument, executed by, or on behalf of or in favour of, the [1][State Government] in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument ;

1. Substituted by Act 17 of 1966.

(2) any instrument for sale, transfer or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or vessel, or any part, interest, share or property of or in any ship or vessel registered under the [2][The Merchant Shipping Act, 1958].

[1][3-A. *Instruments liable to duty in multiples of five naye paise.*—Notwithstanding anything contained in Section 3 and the Schedule or any rule or order published under Section 9, the proper duty payable on any instrument shall be computed and determined in multiples of five naye paise:

Provided that where a scale has been specified for determining the proper duty, the total amount of duty payable on any instrument shall be calculated in accordance with such scale, and where the total amount so calculated includes in addition to any multiple of five naye paise a fraction of five naye paise, such fraction shall be deemed to be five naye paise, and the total amount of duty payable on the instrument shall be determined accordingly.

4. *Several instruments used in single transaction of sale, mortgage or settlement.*—(1) Where, in the case of any sale, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed in the Schedule for the conveyance, mortgage, or settlement, and each of the other instruments shall be chargeable with a duty of three rupees instead of the duty (if any) prescribed for it in the Schedule.

(2) The parties may determine for themselves which of the instruments so employed shall, for the purpose of sub-section (1), be deemed to be the principal instrument:

Provided that the duty chargeable on the instrument so determined shall be the highest duty which would be chargeable in respect of any of the said instruments employed.

5. *Instruments relating to several distinct matters.*—Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

6. *Instruments coming within several descriptions in Schedule.*—Subject to the provisions of the last preceding section, an

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2. Inserted by Act 29 of 1962.

instrument so framed as to come within two or more of the descriptions in the Schedule shall, where the duties chargeable, thereunder are different, be chargeable only with the highest of such duties :

Provided that nothing contained in this Act shall render chargeable with duty exceeding, [1][four rupees and fifty naye paise] a counter part or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid.

7. *Payment of higher duty in respect of certain instruments.*— (1) Notwithstanding anything contained in Sections 4 or 6 in any other enactment, unless it is proved that the duty chargeable under this Act has been paid—

(*a*) on the principal or original instrument, as the case may be or

(*b*) in accordance with the provisions of this section, the duty chargeable on an instrument of sale, mortgage or settlement, other than a principal instrument or on a counterpart, duplicate or copy of any instrument shall, if the principal or original instrument would, when received in the State, have been chargeable under this Act with a higher rate of duty, be the duty with which the principal or original instrument would have been chargeable under Section 19.

(2) Notwithstanding anything contained in any enactment for the time being in force, no instrument, counterpart, duplicate or copy chargeable with duty under this section shall be received in evidence unless the duty chargeable under this section has been paid thereon :

Provided that any Court before which any such instrument, duplicate or copy is produced may permit the duty chargeable under this section to be paid thereon and may then receive it in evidence.

8. *Bonds or other securities issued on loans.*—(1) Notwithstanding anything contained in this Act, any local authority raising a loan under the provisions of any law for the time being in force, by the issue of bonds or other securities, shall, in respect of such loan, be chargeable with a duty of one percentum on the total amount of the bonds or other securities issued by it, and such bonds or other securities need not be stamped and shall not be chargeable with any further duty on renewal, consolidation, sub-division or otherwise.

(2) The provisions of sub-section (1) exempting certain bonds or other securities from being stamped and from being

1. Substituted by Act 29 of 1962.

chargeable with certain further duty shall apply to the bonds or other securities of all outstanding loans of the kind mentioned therein, and all such bonds or other securities shall be valid, whether the same are stamped or not.

(3) In the case of wilful neglect to pay the duty required by this section, the local authority shall be liable to forfeit to the Government a sum equal to ten percentum upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect continues.

9. *Power to reduce, remit or compound duties.*—(1) The State Government may, by rule or order published in the Official Gazette,—

(*a*) reduce or remit, whether prospectively, or retrospectively, in the whole or any part of the State of Mysore, if in the opinion of the State Government it is necessary in public interest so to do, the duties with which any particular class of instruments, or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable ; and

(*b*) provide for the composition or consolidation of duties in the case of issues by any incorporated company or other body corporate of bonds or other marketable securities.

[1][(2) Every rule or order published under clause (*a*) of sub-section (1) shall be laid as soon as may be after it is published before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the rule or order or both Houses agree that the rule or order should not be made, the rule or order shall thereafter have effect only in such modified form or be of no effect, as the case may be ; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or order.]

B.—Of Stamps and the mode of using them.

10. *Duties how to be paid.*—(1) Except as otherwise expressly provided in this Act, all duties with which any instruments are

1. Substituted by Act 29 of 1962.

chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps—

(*a*) according to the provision herein contained; or

(*b*) when no such provision is applicable thereto, as the Government may by rule direct.

(2) The rules made under sub-section (1) may, among other matters, regulate,—

(*a*) in the case of each kind of instrument—the description of stamps which may be used;

(*b*) in the case of instruments stamped with impressed stamps—the number of stamps which may be used.

11. *Use of adhesive stamps.*—The following instruments may be stamped with adhesive stamps, namely:—

(*a*) instruments chargeable [1][with a duty not exceeding fifteen naye paise];

[2][(*b*) certificate of enrolment in the roll of Advocates maintained by the State Bar Council.]

(*c*) notarial acts;

(*d*) instruments mentioned in Article 51 of the Schedule.

12. *Cancellation of adhesive stamps.*—(1) (*a*) Whoever affixes any adhesive stamp to any instrument chargeable with duty which has been executed by any person shall, when affixing such stamp, cancel the same so that it cannot be used again; and

(*b*) whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution, unless such stamp has been already cancelled in the manner aforesaid, cancel the same so that it cannot be used again.

(2) Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again shall, so far as such stamp is concerned be deemed to be unstamped.

(3) The person required by sub-section (1) to cancel an adhesive stamp may cancel it by writing on or across the stamp his name or initials or the name or initials of his firm with the true date of his so writing or in any other effectual manner.

13. *Instruments stamped with impressed stamps how to be written.*—Every instrument written upon paper stamped with an

1. and 2. Substituted by Act 29 of 1962.

impressed stamp shall be written in such manner that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

14. *Only one instrument to be on same stamp.*—No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written:

Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

15. *Instruments written contrary to Sections* 13 *or* 14 *deemed unstamped.*—Every instrument written in contravention of Section 13 or Section 14 shall be deemed to be unstamped.

16. *Denoting duty.*—Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last mentioned duty shall, if application is made in writing to the [1][Deputy Commissioner] for that purpose, and on production of both the instruments, be denoted upon such first mentioned instrument, by endorsement under the hand of the [1][Deputy Commissioner] or in such other manner, if any, as the State Government may by rules prescribe.

C.—Of the time of stamping instruments.

17. *Instruments executed in the State of Mysore.*—(1) All instruments chargeable with duty and executed by any person in the State of Mysore shall be stamped before or at the time of execution.

18. *Instruments executed out of India.*—(1) Every instrument chargeable with duty executed only out of India may be stamped within three months after it has been first received in the State of Mysore.

(2) Where any such instrument cannot, with reference to the description of stamp, prescribed therefor, be duly stamped by a private person, it may be taken within the said period of three months to the [1][Deputy Commissioner] who shall stamp the same,

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1. Substituted by Act 29 of 1962.

in such manner as the Government may by rule prescribe, with a stamp of such value as the person so taking such instrument may require and pay for.

19. *Payment of duty on certain instruments liable to increased duty in the State of Mysore.*—Where any instrument of the nature described in any article in the Schedule and relating to any property situate or to any matter or thing done or to be done in the State of Mysore is executed out of the said State and subsequently received in the said State—

(*a*) the amount of duty chargeable on such instrument shall be the amount of duty chargeable under the Schedule on a document of the like description executed in the State of Mysore less the amount of duty, if any, already paid on such instrument in any other State in India.

(*b*) and in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the duty chargeable on it under clause (*a*) of this section, in the same manner and at the same time and by the same persons as though such instrument were an instrument received in the State of Mysore for the first time at the time when it became chargeable with the higher duty, and

(*c*) the provisions contained in clause (*b*) of the proviso to sub-section (3) of Section 32 shall apply to such instrument as if such were an instrument executed or first executed out of India and first received in the State of Mysore when it became chargeable to the higher duty aforesaid, but the provision contained in clause (*a*) of the said proviso shall not apply thereto.

D.—Of Valuations of Duty.

20 *Conversion of amount expressed in foreign currencies.*—(1) Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any currency other than that of India, such duty shall be calculated on the value of such money in the currency of India according to the current rate of exchange on the day of the date of the instrument.

(2) The rate of exchange prescribed by the Central Government under sub-section (2) of Section 20 of the Indian Stamp Act, [1][1899] Central Act II of [1][1899]) shall be deemed to be the current rate of exchange for the conversion of any foreign currency for the purposes of calculating the duty under sub-section (1).

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1. Substituted by Act 8 of 1958.

21. *Stock and marketable securities how to be valued.*—Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable or other security, such duty shall be calculated on the value of such stock or security according to the average price or the value thereof on the day of the date of the instrument.

22. *Effect of statement of rate of exchange or average price.*—Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject matter of such statement, be presumed, until the contrary is proved, to be duly stamped.

23. *Instruments reserving interest.*—Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

24. *Certain instruments connected with mortgages of marketable securities to be chargeable as agreements.*—(1) Where an instrument—

(*a*) is given upon the occasion of the deposit of any marketable security by way of security for money advanced or to be advanced by way of loan, or for an existing or future debt; or

(*b*) makes redeemable or qualifies a duly stamped transfer, intended as a security, of any marketable security,

it shall be chargeable with duty as if it were an agreement or memorandum of an agreement chargeable with duty under Article 5 of the Schedule.

(2) A release or discharge of any such instrument shall be chargeable with the like duty.

25. *How transfer in consideration of debt, or subject to future payment, etc., to be charged.*—Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or encumbrance upon the property or not, such debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty:

Provided that nothing in this section shall apply to any such certificate of sale as is mentioned in Article 15 of the Schedule.

Explanation.—In the case of a sale of property subject to a mortgage or other encumbrance, any unpaid mortgage money or money charged, together with the interest (if any) due on the same, shall be deemed to be part of the consideration for the sale:

Provided that, where property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

Illustrations

(1) A owes B Rs. 1,000. A sells a property to B the consideration being Rs. 500 and the release of the previous debt of Rs. 1,000. Stamp duty is payable on Rs. 1,500.

(2) A sells a property to B for Rs. 500 which is subject to a mortgage to C for Rs. 1,000 and unpaid interest Rs. 200. Stamp duty is payable on Rs. 1,700.

(3) A mortgages a house of the value of Rs. 10,000 to B for Rs. 5,000. B afterwards buys the house from A. Stamp duty is payable on Rs. 10,000 less the amount of stamp duty already paid for the mortgage.

26. *Valuation in case of annuity, etc.*—Where an instrument is executed to secure the payment of annuity or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument or the consideration for such conveyance, as the case may be, shall, for the purposes of this Act be deemed to be,—

(*a*) where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained—such total amount;

(*b*) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance—the total amount which, according to the terms of such instrument or conveyance will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due; and

(*c*) where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance—the maximum amount which will or may be payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due.

27. *Stamp where value of subject matter is indeterminate.*— Where the amount or value of the subject matter of any instrument chargeable with *ad valorem* duty cannot be or could not have been, ascertained at the date of its execution, or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient:

Provided that, in the case of the lease of mine in which royalty or a share of the produce is received as the rent, or the part of the rent, it shall be sufficient to have estimated such royalty or the value of such share, for the purpose of stamp duty,—

(*a*) when the lease has been granted by or on behalf of the Government, at such amount or value as the [1][Deputy Commissioner] may, having regard to all the circumstances of the case, have estimated as likely to be payable by way of royalty or share to the Government under the case, or

(*b*) when the lease has been granted by any other person, at twenty thousand rupees a year;

and the whole amount of such royalty or share, whatever it may be, shall be claimable under such lease:

Provided also that, where proceedings have been taken in respect of any instrument under Section 31 or 39, the amount certified by the [1][Deputy Commissioner] shall be deemed to be the stamp actually used at the date of execution.

28. *Facts affecting duty to be set forth in instrument.*—(1) The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

[2][(2) In the case of instruments relating to immovable property chargeable with an *ad valorem* duty on the value of the property, and not on the value set forth the instrument shall fully and truly set forth the annual land revenue in the case of revenue paying land, the annual rental or gross assets, if any, in the case of other immovable property, the local rates, municipal or other taxes, if any, to which such property may be subject, and any other particulars which may be prescribed by rules made under this Act.

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1. Substituted by Act 29 of 1962.
2. Inserted by Act 17 of 1966.

29. *Direction as to duty in case of certain conveyances.*—(1) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, provided that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

(2) Where property contracted to be purchased for one consideration for the whole, by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased, for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(3) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof contracts to sell the same to any other person and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(4) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the whole or any part thereof to any other person or persons and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with *ad valorem* duty in respect only of the consideration paid by such sub-purchaser without regard to the amount or value of the original consideration; and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers:

Provided that the duty on such last mentioned conveyance shall in no case be less than [1][two rupees and twenty-five naye paise][1].

(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable on a conveyance for the consideration obtained by such original seller, or where such duty would exceed [2][ten rupees] with a duty of [2][ten rupees].

1. and 2. Substituted by Act 29 of 1962.

E.—Duty by whom payable.

30. *Duties by whom payable.*—In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne,—

(*a*) in the case of any instrument described in any of the following Article of the Schedule, namely :—

No. 2 (Administration Bond),

No. 6 (Agreement relating to deposit of title deeds, pawn or pledge).

No. 12 (Bond).

No. 13 (Bottomry Bond),

No. [1][23 (Customs Bond),]

No. [1][27 (Further Charge),]

No. [1][29 (Indemnity Bond),]

No. [1][34 (Mortgage Deed),]

No. [1][45 (Release),]

No. [1][46 (Respondentia Bond),]

No. [1][47 (Security Bond or Mortgage Deed),]

No. [1][48 (Settlement),]

No. [1][52 (*a*) Transfer of Debentures, being marketable securities, whether the debenture is liable to duty or not),

No. [1][52 (*b*) (Transfer of any interest secured by a bond, mortgage deed or policy of insurance),—]

by the person drawing, making or executing such instrument ;

(*b*) in the case of a conveyance (including a reconveyance of mortgaged property) by the grantee ; in the case of a lease or agreement to lease—by the lessee or intended lessee ;

(*c*) in the case of a counterpart of lease—by the lessor ;

(*d*) in the case of an instrument of exchange—by the parties in equal shares ;

[2][(*dd*) in the case of a certificate of enrolment in the roll of Advocates maintained by the State Bar Council—by the Advocate enrolled.]

(*e*) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates ; and

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1. Substituted by Act 29 of 1962.
2. Inserted by Act 29 of 1962.

(*f*) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the whole property partitioned, or, when the partition is made in execution of an order passed by a Revenue authority or Civil Court or arbitrator in such proportion as such authority, court or arbitrator directs.

CHAPTER III

ADJUDICATION AS TO STAMPS.

31. *Adjudication as to proper stamp.*—(1) When any instrument, whether executed or not and whether previously stamped or not is brought to the [1][Deputy Commissioner] and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding [1][seven rupees and fifty-naye paise] and not less than [1][seventy naye paise] as the [1][Deputy Commissioner] may in each direct, the [1][Deputy Commissioner], shall determine the duty (if any) with which, in his judgment, the instrument is chargeable.

(2) For this purpose the [1][Deputy Commissioner] may require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty or the amount of the duty with which it is chargeable are fully and truly set forth therein, and may refuse to proceed upon any such application, until such abstract and evidence have been furnished accordingly :

Provided that—

(*a*) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding except in any enquiry as to the duty with which the instrument to which it relates is chargeable ; and

(*b*) every person by whom any such evidence is furnished, shall, on payment of the full duty with which the instrument to which it relates, is chargeable, be relieved from any penalty which he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

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1. Substituted by Act 29 of 1962.

32. *Certificate by* [1][*Deputy Commissioner*].—(1) When an instrument brought to the Deputy Commissioner under section 31, is in his opinion, one of a description chargeable with duty, and

(*a*) the [1][Deputy Commissioner] determines that it is already fully stamped, or

(*b*) the duty determined by the [1][Deputy Commissioner] under section 31, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid,

the [1][Deputy Commissioner] shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid.

(2) When such instrument is, in his opinion, not chargeable with duty, the [1][Deputy Commissioner] shall certify in manner aforesaid that such instrument is not so chargeable.

(3) [2][Subject to any orders made under Chapter VI, any instrument upon which] an endorsement has been made under this section shall be deemed to be duly stamped or not chargeable with duty, as the case may be; and, if chargeable with duty, shall be receivable in evidence or otherwise and may be acted upon and registered as if it had been originally duly stamped:

Provided that nothing in this section shall authorise the [1][Deputy Commissioner] to endorse—

(*a*) any instrument executed or first executed in India and brought to him after the expiration of one month from the date of its execution, or first execution, as the case may be;

(*b*) any instrument executed or first executed out of India and brought to him after the expiration of three months after it has been first received in the State of Mysore; or

(*c*) any instrument chargeable [1][with a duty not exceeding fifteen naye paise] or a mortgage of crop [Article [1][35 (*a*) of the Schedule] chargeable under clause (*a*) or (*b*) of section 3 with a duty of twenty-five naye paise, when brought to him, after the execution thereof, on paper not duly stamped.

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1. and 2. Substituted by Act 29 of 1962.

CHAPTER IV.

INSTRUMENTS NOT DULY STAMPED.

33. *Examination and impounding of instruments.*—(1) Every person having by law or consent of parties authority to receive evidence, and every person in charge of a public office, except an officer of police, before whom any instrument, chargeable in his opinion, with duty, is produced or comes in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

(2) For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in the State of Mysore when such instrument was executed or first executed :

Provided that—

(*a*) nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound, if he does not think fit so to do, any instrument coming before him in the course of any proceeding other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898 ;

(*b*) in the case of a Judge of the High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

(3) For the purposes of this section, in cases of doubt, the Government may determine—

(*a*) what offices shall be deemed to be public offices ; and

(*b*) who shall be deemed to be persons in charge of public offices.

34. *Instruments not duly stamped inadmissible in evidence, etc.*—No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped :

Provided that—

(*a*) any such instrument not being an instrument chargeable with a duty [1][not exceeding fifteen naye Paise only, or a mortgage of crop [Article [1][35] (*a*) of the Schedule chargeable under clauses (*a*) and (*b*) of section 3 with a duty of twenty-five naye paise shall, subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable, or, in the case of an instrument insufficiently stamped, of the amount required to make up such duty, together with a penalty of five rupees, or, when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion ;

(*b*) where a contract or agreement of any kind is effected by correspondence consisting of two or more letters bears the proper stamp, the contract or agreement shall be deemed to be duly stamped ;

(*c*) nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a Criminal Court, other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898 ;

(*d*) nothing herein contained shall prevent the admission of any instrument in any Court when such instrument has been executed by or on behalf of the Government, or where it bears the certificate of the [1][Deputy Commissioner] as provided by section 32 or any other provision of this Act [2][and such certificate has not been revised in exercise of the powers conferred by the provisions of Chapter VI].

35. *Admission of instrument where not to be questioned.*— Where an instrument has been admitted in evidence such admission shall not, except as provided in section 58, be called in qustion as any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

36. *Admission of improperly stamped instruments.*—The State Government may make rules providing that, where an instrument bears a stamp of sufficient amount but of improper description, it may, on payment of the duty with which the same is chargeable, be certified to be duly stamped, and any instrument so certified shall then be deemed to have been duly stamped as from the date of its execution.

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1. Substituted by Act 29 of 1962.
2. Added by Act 29 of 1962.

37. *Instruments impounded how dealt with.*—(1) When the person impounding an instrument under section 33 has by law or consent of parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by section 34 or of duty as provided by section 36, he shall send to the [1][Deputy Commissioner] an authenticated copy of such instrument, together with a certificate in writing, stating the amount of duty and penalty levied in respect thereof, and shall send such amount to the [1][Deputy Commissioner] or to such person as he may appoint in this behalf.

(2) In every other case, the person so impounding an instrument shall send it in original to the [1][Deputy Commissioner].

38. [1][*Deputy Commissioner's*] *power to refund penalty paid under sub-section* (1) *of section* 37.—(1) When a copy of an instrument is sent to the [1][Deputy Commissioner] under sub-section (1) of section 37, he may, if he thinks fit, refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument.

(2) When such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the [1][Deputy Commissioner] may refund the whole penalty so paid.

39. [1][*Deputy Commissioner's*] *power to stamp instruments impounded.*—(1) When the [1][Deputy Commissioner] impounds any instrument under section 33, or receives any instrument sent to him under sub-section (2) of section 37, not being an instrument chargeable with a duty of [1][not exceeding fifteen naye paise] only or a mortgage of crop [Article [1][35 (*a*) of the Schedule] chargeable under clause (*a*) or (*b*) of section 3 with a duty of twenty-five naye paise, he shall adopt the following procedure :—

(*a*) if he is of opinion that such instrument is duly stamped, or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be ;

(*b*) if he is of opinion that such instrument is chargeable with duty and is not duly stamped he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees ; or if he thinks fit, (an amount not exceeding ten times the amount of the proper duty or of the deficient portion thereof), whether such amount exceeds or falls short of five rupees :

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1. Substituted by Act 29 of 1962.

Provided that, when such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the [1][Deputy Commissioner] may, if he thinks fit, remit the whole penalty prescribed by this section).

(2) [2][Subject to any orders made under Chapter VI, every certificate] under clause (*a*) of sub-section (1) shall, for the purpose of this Act be conclusive evidence of the matters stated therein.

(3) Where an instrument has been sent to the [1][Deputy Commissioner] under sub-section (2) of section 37, the [1][Deputy Commissioner] shall, when he has dealt with it as provided by this section, return it to the impounding officer.

40. *Instruments unduly stamped by accident.*—If any instrument chargeable with duty and not duly stamped, not being an instrument chargeable with a duty [1][not exceeding fifteen naye paise] or a mortgage of crop [Article [1][35] (*a*) of the Schedule] chargeable under clause (*a*) or (*b*) of section 3 with a duty of twenty-five naye paise is produced by any person of his own motion before the [1][Deputy Commissioner] within one year from the date of its execution or first execution and such person brings to the notice of the [1][Deputy Commissioner] the fact that such instrument is not duly stamped and offers to pay to the [1][Deputy Commissioner] the amount of the proper duty, or the amount required to make up the same, and the [1][Deputy Commissioner] is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity, he may, instead of proceeding under sections 33 and 39, receive such amount and proceed as next hereinafter prescribed.

41. *Endorsement of instruments on which duty has been paid under section* 34, 39 *or* 40.—(1) When the duty and penalty (if any) leviable in respect of any instrument have been paid under section 34, section 39 or section 40, the person admitting such instrument in evidence or the [1][Deputy Commissioner] as the case may be, shall certify by endorsement thereon that the proper duty or as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect thereof and the name and residence of the person paying them.

(2) Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct :

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1. and 2. Srbstituted by Act 29 of 1962.

Provided that—

(*a*) no instrument which has been admitted in evidence upon payment of duty and a penalty under section 34, shall be so delivered before the expiration of one month from the date of such impounding, or if the [1][Deputy Commissioner] has certified that its further detention is necessary and has not cancelled such certificate;

(*b*) nothing in this section shall affect Order XIII, rule 9 of the First Schedule to the Code of Civil Procedure, 1908.

42. *Prosecution for offence against stamp law.*—The taking of proceedings or the payment of a penalty under this Chapter in respect of any instrument shall not bar the prosecution of any person who appears to have committed an offence against the law relating to stamps in respect of such instrument:

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the [1][Deputy Commissioner] that the offence was committed with an intention of evading payment of the proper duty.

43. *Persons paying duty or penalty may recover same in certain cases.*—(1) When any duty or penalty has been paid under Section 34, Section 36, Section 39 or Section 40, by any person in respect of an instrument, and by agreement or under the provisions of Section 30 or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid.

(2) For the purpose of such recovery any certificate granted in respect of such instrument under this Act shall be conclusive evidence of the matters therein certified.

(3) Such amount may, if the Court thinks fit, be included in any order as to costs in any suit or proceeding to which such persons are parties and in which such instrument has been tendered in evidence. If the Court does not include the amount in such order, no further proceedings for the recovery of the amount shall be maintainable.

44. *Power to Revenue authority to refund penalty or excess duty in certain cases.*—(1) Where any penalty is paid under section 34 or section 39, the Chief Controlling Revenue Authority may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.

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1. Substituted by Act 29 of 1962.

(2) Where, in the opinion of the Chief Controlling Revenue Authority, stamp duty in excess of that which it legally chargeable has been charged and paid under section 34 or section 39, such authority may, upon application in writing made within three months of the order charging the same, refund the excess :

[1][Provided that with the sanction of the State Government the Chief Controlling Revenue Authority may make the refund after the period specified in sub-section (1) or (2).]

45. *Non-liability for loss of instruments sent under section* 37.—(1) If any instrument sent to the [2][Deputy Commissioner] under sub-section (2) of section 37 is lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

(2) When any instrument is about to be sent, the person from whose possession it came into the hands of the person impounding the same, may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument.

46. *Recovery of duties and penalties.*—All duties, penalties and other sums required to be paid under this Chapter may be recovered by the [1][Deputy Commissioner] by distress and sale of the moveable property of the person from whom the same are due, or by any other process for the time being in force for the recovery of arrears of land revenue.

CHAPTER V

ALLOWANCES FOR STAMPS IN CERTAIN CASES

47. *Allowances for spoiled stamps.*—Subject to such rules as may be made by the State Government as to evidence to be required, or the enquiry to be made, the [1][Deputy Commissioner] may, on application made within the period prescribed in Section 48, and if he is satisfied as to the facts, make allowance for impressed stamps spoiled in the cases hereinafter mentioned, namely :—

(*a*) the stamps on any paper inadvertently and undesignedly spoiled, obliterated or any error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by any person ;

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1. Added by Act 29 of 1962.
2. Substituted by Act 29 of 1962.

(*b*) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto;

(*c*) the stamp used for an instrument executed by any party thereto which—

(1) has been afterwards found to be absolutely void in law from the beginning;

(2) has been afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended;

(3) by reason of the death of any person by whom it is necessary that it should be executed without having executed the same, or of the refusal of any such person to execute the same, cannot be completed so as to effect the intended transaction in the form proposed;

(4) for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended;

(5) by reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose;

(6) becomes useless in consequence of the transaction intended to be thereby effected, being effected by some other instrument between the same parties and bearing a stamp of not less value;

(7) is deficient in value and the transaction intended to be thereby effected has been effected by some other instrument between the same parties and bearing a stamp of not less value;

(8) is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that, in the case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up to be cancelled.

Explanation.—The certificate of the [1][Deputy Commissioner] under section 32, that the full duty with which an instrument is chargeable has been paid, is an impressed stamp within the meaning of this section.

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1. Substituted by Act 29 of 1962.

48. *Application for relief under section 47 when to be made.*— The application for relief under Section 47 shall be made within the following periods, that is to say,—

(1) in the cases mentioned in clause (*c*) (5), within two months of the date of the instrument;

(2) in the case of a stamped paper on which no instrument has been executed by any of the parties thereto, within six months after the stamp has been spoiled;

(3) in the case of a stamped paper in which an instrument has been executed by any of the parties thereto, within six months after the date of the instrument or, if it is not dated, within six months after execution thereof by the person by whom it was first or alone executed:

Provided that—

(*a*) when the spoiled instrument has been for sufficient reasons sent out of the State of Mysore, the application may be made within six months after it has been received back in the State of Mysore;

(*b*) when, from unavoidable circumstances, any instrument for which another instrument has been substituted, cannot be given up to be cancelled within the aforesaid period, the application may be made within six months after the date of execution of the substituted instrument.

49. *Allowance in case of printed forms no longer required by Corporations.*—The Chief Controlling Revenue Authority may, without limit of time, make allowance for stamped papers used for printed forms of instruments by any banker or by any incorporated company or other body corporate, if for any sufficient reason such forms have ceased to be required by the said banker, company or body corporate: provided that such authority is satisfied that the duty in respect of such stamped papers has been duly paid.

50. *Allowance for misused stamps.*—(*a*) When any person has inadvertently used for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary or has inadvertently used any stamp for an instrument not chargeable with any duty; or

(*b*) when any stamp used for an instrument has been inadvertently rendered useless under Section 15, owing to such instrument having been written in contravention of the provisions of section 13;

the [1][Deputy Commissioner] may, on application made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being restamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.

51. *Allowance for spoiled or misused stamps how to be made.*—In any case in which allowance is made for spoiled or misused stamps, the [1][Deputy Commissioner] may give in lieu thereof—

(*a*) other stamps of the same description and value ; or

(*b*) if required and he thinks fit, stamps of any other description to the same amount in value ; or

(*c*) at his discretion, the same value in money deducting [2][ten naye paise] for each rupee or fraction of a rupee.

52. *Allowance for stamps not required for use.*—When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the [1][Deputy Commissioner] shall repay to such person the value of such stamp or stamps in money, deducting [2][ten naye paise] for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the [1][Deputy Commissioner's] satisfaction—

(*a*) that such stamp or stamps were purchased by such person with a *bona fide* intention to use them ; and

(*b*) that he has paid the full price thereof ; and

(*c*) that they were so purchased within the period of six months next preceding the date on which they were so delivered :

Provided that, where the person is a licensed vendor of stamps, the [1][Deputy Commissioner] may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid.

[3][52-A. *Power of State Government to grant relief.*—Notwithstanding anything in the preceding sections of this Chapter, the State Government, after consultation with the Chief Controlling Revenue Authority, if satisfied that it is just and equitable to grant relief in any case or class of cases,—

(i) other than those to which any of the said sections is applicable ; or

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1. Substituted by Act 29 of 1962.
2. Substituted by Act 8 of 1958.
3. Inserted by Act 29 of 1962.

(ii) after the period specified in any of the said sections may by order direct the grant of such relief as may be specified in the order and the Deputy Commissioner shall dispose of the case or class of cases conformably to such order.]

CHAPTER VI.

REFERENCE AND REVISION

53. *Control of, and statement of case to Chief Controlling Revenue Authority.*—(1) The powers exercisable by a [1][Deputy Commissioner] under [1][any provision under this Act or any rule or order made thereunder][1] shall in all cases be subject to the control of the Chief Controlling Revenue Authority.

(2) If any [1][Deputy Commissioner] acting under section 31, section 39 or section 40, feels doubt as to the amount of duty with which any instrument is chargeable, he may draw up a statement of the case and refer it with his own opinion thereon, for the decision of the Chief Controlling Revenue Authority.

(3) Such authority shall consider the case and send a copy of its decision to the [1][Deputy Commissioner], who shall proceed to assess and charge the duty (if any) in conformity with such decision.

54. *Statement of case by Chief Controlling Revenue Authority to High Court.*—(1) The Chief Controlling Revenue Authority may state any case referred to it under sub-section (2) of section 53 or otherwise coming to its notice, and refer such case, with its opinion thereon, to the High Court.

(2) Every such case shall be decided by not less than three Judges of the High Court, and in case of difference, the opinion of the majority shall prevail.

55. *Power of High Court to call for further particulars as to case stated.*—If the High Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue Authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

56. *Procedure in disposing of case stated.*—(1) The High Court, upon the hearing of any such case, shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded.

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1. Substituted by Act 29 of 1962.

(2) The Court shall send to the Revenue Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar ; and the Revenue Authority shall, on receiving such copy, dispose of the case conformably to such judgment.

57. *Statement of case by other Courts to High Court.*—(1) If any Court, other than the High Court, feels doubt as to the amount of duty to be paid in respect of any instrument under proviso (*a*) to section 34, the Judge may draw up a statement of the case and refer it, with his own opinion thereon, for the decision of the High Court.

(2) Such Court shall deal with the case as if it had been referred under section 54, and send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Chief Controlling Revenue Authority and another like copy to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

(3) References made under sub-section (1), when made by a Court subordinate to a District Court, shall be made through the District Court, and, when made by any subordinate Revenue Court, shall be made through the Court immediately superior.

58. *Revision of certain decisions of Courts regarding the sufficiency of stamps.*—(1) When any Court in the exercise of its Civil or Revenue jurisdiction or any Criminal Court in any proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898, makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section 34, the Court to which appeals lie from, or references are made by, such first mentioned Court may, of its own motion or on the application of the [1][Deputy Commissioner] take such order into consideration.

(2) If such Court, after such consideration, is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section 34, or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is, to produce the same, and may impound the same when produced.

(3) When any declaration has been recorded under sub-section (2), the Court recording the same shall send a copy thereof to the

1. Substituted by Act 29 of 1962.

[1][Deputy Commissioner] and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument.

(4) The [1][Deputy Commissioner] may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section 41, or in section 42, prosecute any person for any offence against the stamp-law which the [1][Deputy Commissioner] considers him to have committed in respect of such instrument:

Provided that—

(*a*) no such prosecution shall be instituted where the amount (including duty and penalty) which, according to the determination of such Court, was payable in respect of the instrument under section 34, is paid to the [1][Deputy Commissioner] unless he thinks that the offence was committed with an intention of evading payment of the proper duty;

(*b*) except for the purpose of such prosecution, on declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section 41.

CHAPTER VII.

Criminal Offences and Procedure.

59. *Penalty for executing, etc., instrument not duly stamped.*— (1) Any person executing or signing otherwise than as a witness any instrument chargeable with duty, without the same being duly stamped shall for every such offence be punishable with fine which may extend to five hundred rupees:

Provided that, when any penalty has been paid in respect of any instrument under section 34, section 39 or section 58, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

(2) If a share-warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, shall be punishable with fine which may extend to five hundred rupees.

1. Substituted by Act 29 of 1962.

60. *Penalty for failure to cancel adhesive stamp.*—Any person required by section 12 to cancel an adhesive stamp, and failing to cancel such stamp in the manner prescribed by that section, shall be punishable with fine which may extend to one hundred rupees.

61. *Penalty for omission to comply with provisions of section 28.*—Any person who, with intent to defraud the Government,—

(*a*) executes any instrument in which all the facts and circumstances required by section 28 to be set forth in such instrument are not fully and truly set forth ; or

(*b*) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances ; or

(*c*) does any other act calculated to deprive the Government of any duty or penalty under this Act ;

shall be punishable with fine which may extend to five thousand rupees.

62. *Penalty for devices to defraud the revenue.*—Any person who with intent to defraud the Government of duty, practises or is concerned in any act, contrivance or device not specially punishable under this Act or any other law for the time being in force shall be punishable with fine which may extend to one thousand rupees.

63. *Penalty for breach of rule relating to sale of stamps and for unauthorised sale.*—(*a*) Any person appointed to sell stamps who disobeys any rule made under section 68, and

(*b*) any person not so appointed who sells or offers for sale any stamp other than a [1][fifteen naye paise, ten naye paise or five naye paise] adhesive stamp,

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

[1][63-A. *Penalty for contravention of other provisions.*—Any person who wilfully acts in contravention of any of the provisions of this Act in respect of which no other provision has been made in this Chapter shall be punishable with imprisonment which may extend to six months, or with fine which may extend to five hundred rupees, or with both.][1]

1. Inserted by Act 17 of 1966.

64. *Institution and conduct of prosecutions.*—(1) No prosecution in respect of any offence punishable under this Act or any enactment hereby repealed, shall be instituted without the sanction of the [2][Deputy Commissioner] or such other officer as the Government generally, or the [2][Deputy Commissioner] specially, authorizes in that behalf.

(2) The Chief Controlling Revenue Authority, or any officer generally or specially auhorized by it in this behalf, may stay any such prosecution or compound any such offence.

(3) The amount of any such composition shall be recoverable in the manner provided by Section 46.

65. *Jurisdiction of Magistrates.*—No Magistrate other than a Magistrate whose powers are not less than those of a Magistrate of the second class, shall try any offence under this Act.

66. *Place of trial.*—Every such offence committed in respect of any instrument may be tried in any district in which such instrument is found, as well as in any district which such offence might be tried under the Code of Criminal Procedure, 1898.

CHAPTER VIII.

Supplemental Provisions

67. *Books, etc., to be open to inspection.*—Every public officer having in his custody any registers, books, records, papers, documents or proceedings the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person authorized in writing by the [1][Deputy Commissioner] to inspect for such purpose the registers, books, papers, documents and proceedings, and to take such notes and extracts as he may deem necessary, without fee or charge.

[2][67-A. *Procedure of Chief Controlling Revenue Authority and the Deputy Commissioner and rectification of mistakes.*—(1) No order relating to the proper stamp duty payable under this Act shall be made by the Chief Controlling Revenue Authority or the Deputy Commissioner to the prejudice of any person liable to pay such duty, unless a reasonable opportunity to be heard is given to such person.

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2. Substituted by Act 29 of 1962.

2. Inserted by Act 29 of 1962.

(2) The State Government, the Chief Controlling Revenue Authority or the Deputy Commissioner may *suo motu* or on application of any party affected at any time within three years from the date of any order passed by it or him review such order and rectify any mistake, or error apparent from the record :

Provided that no such rectification shall be made to the prejudice of any person unless a reasonable opportunity to be heard is given to such person.]

[1][67-B. *Deputy Commissioner's power to authorise officers to enter premises and inspect certain documents.*—The Deputy Commissioner may, where he has reason to believe that any of instruments specified in Articles 5 and 37 of the Schedule have not been charged at all or incorerctly charged with duty leviable under this Act, authorise in writing any officer to enter upon any premises where he has reason to believe that any registers, books, records, papers, documents or proceedings relating to or in connection with any such instrument are kept and to inspect them and to take such notes and extracts as such officer deems necessary. Every person having in his custody or maintaining such registers, books, records, papers, documents or proceedings shall at all reasonable times permit the officer authorised by the Deputy Commissioner to inspect them and take the notes and extracts as he may deem necessary.][1]

68. *Powers to make rules.*—The State Government may by notification in the official Gazette, make rules to carry out generally the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power such rules may be made for regulating—

(*a*) the supply and sale of stamps and stamped papers,

(*b*) the persons by whom alone such sale is to be conducted,

(*c*) the duties and remuneration of such persons, and

(*d*) the fines which shall in no case exceed five hundred rupees, to be incurred on breach of any rule :

Provided that such rules shall not restrict the sale of [1][fifteen naye paise, ten naye paise or five naye paise] adhesive stamps.

[1][(3) Every rule made under this section shall be laid as soon as may be after it is made before each House of the State Legislature while it is in session for a total period of thirty days which may be

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1. Inserted by Act 17 of 1966.
2. Substituted by Act 29 of 1962.

comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be ; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.]

69. *Saving as to Court Fees.*—Nothing contained in this Act shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to Court-fees.

70. *Act to be translated and sold cheaply.*—The State Government shall make provision for the sale of a translation of this Act in Kannada and other regional languages at a price not exceeding twenty-five naye paise per copy.

71. *Repeal and savings.*—The Mysore Stamp Act, 1900 (Mysore Act II of 1900), as in force in the Mysore Area and the Hyderabad Stamp Act, 1331 F (Hyderabad Act IV of 1331 Fasli), as in force in the Hyderabad Area are hereby repealed :—

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactments or anything duly done or suffered thereunder;

(*b*) any right, privilege, obligation or liability acquired, accrued, or incurred under the said enactments ;

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments ; or

(*d*) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as aforesaid ;

and any such investigation, legal proceeding or remedy may be instituted, conitnued or enforced, and any such penalty, forfeiture or punishment may be imposed as if tihs Act had not been passed.

72. *Application of the Indian Stamp Act,* 1899.—(1) The Indian Stamp Act, 1899 (Central Act II of 1899), as in force in the Madras Area, shall, notwithstanding anything contained in any law, extend to the whole of the State of Mysore, and shall remain in force in so far such Act relates to the matter specified in entry 44 of List III of the Seventh Schedule to the Constitution in respect of documents supecified in entry 91 of List I of the said Schedule.

(2) Save as provided in sub-section (1), the Indian Stamp Act, 1899 (Central Act II of 1899), as in force in the Bombay Area, Coorg District and the Madras Area, in so far as it relates to the matter specified in entry 44 of List III of the Seventh Schedule to the Constitution, in respect of documents falling under entry 63 of List II of the said Schedule, is hereby repealed :

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactments or anything duly done or suffered thereunder ;

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the said enactments ;

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments ; or

(*d*) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as aforesaid ;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty forfeiture or punishment may be imposed as if this Act had not been passed.

1[SCHEDULE]

STAMP DUTY ON INSTRUMENTS.

Description of instrument	*Proper Stamp duty*
1. *Acknowledgment* of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession : provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	Fifteen naye paise
2. *Administration Bond*, including a bond given under Section 6 of the Government Savings Banks Act, 1873 (Central Act V of 1873), or Sections 289, 291, 375 or 376 of the Indian Succession Act, 1925 (Central Act XXXIX of 1925) ;	
(*a*) where the amount does not exceed Rs. 1,000	Three-fourths of duty as Bond (No. 12) for such amount.
(*b*) in any other case	Twenty-two rupees and fifty naye paise
3. *Adoption-deed*, that is to say, any instrument (other than a will), recording an adoption, or conferring or purporting to confer an authority to adopt.	Thirty-three rupees and seventy-five naye paise

1 Substituted by Act 29 of 1962.

Description of instrument	*Proper Stamp duty*
Advocate.—See Certificate of enrolment as an Advocate (No. 17).	
4. *Affidavit*, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Four rupees and fifty naye paise
EXEMPTIONS	
Affidavit or declaration in writing when made—	
(*a*) as a condition of enlistment to the Armed Forces of the Union ;	
(*b*) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or	
(*c*) for the sole purpose of enabling any person to receive any pension or charitable allowance.	
1[15. *Agreement or Memorandum of an Agreement*—	
(*a*) if relating to the sale of a bill of exchange	Fifty paise
(*b*) if relating to the purchase or sale of a Government security ..	Subject to a maximum of forty rupees, twenty-five paise for every ten thousand rupees or part thereof of the value of the security at the time of its purchase or sale, as the case may be.
(*c*) if relating to the purchase or sale of shares, scrips, stocks, bonds, debenture stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate,—	

1 Substituted by Act 17 of 1966.

(i) when such agreement or memorandum of an agreement is with or though a member or between members of a Stock Exchange recognised under the Securities Contracts (Regulation) Act, 1956.	Fifteen paise for every two thousand and five hundred rupees or part thereof of the value of the security at the time of its purchase or sale, as the case may be.
(ii) in other cases	Fifty paise for every two thousand and five hundred rupees or part thereof of the value of the security at the time of its purchase or sale, as the case may be.
(*d*) if not otherwise provided for	Three rupees

Agreement or Memorandum of Agreement—

(*a*) *Exemptions*—for or relating to the purchase or sale of goods or merchandise exclusively, not being a note or memorandum chargeable under Article 37 ;

(*b*) made in the form of tenders to the Central Government, for or relating to any loan.

6. *Agreement relating to deposit of title deeds, pawn or pledge*, that is to say, any instrument evidencing an agreement relating to—

(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or

(2) the pawn or pledge of movable property where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—

(*a*) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement.

Description of instrument	*Proper Stamp duty*		
	If drawn singly	*If drawn in set of two for each part of the set*	*If drawn in set of three for each part of the set*
	Rs. P.	Rs. P.	Rs. P.
(i) when the amount of the loan or debt does not exceed Rs. 200	0 90	0 60	0 30
(ii) when it exceeds Rs. 200 but does not exceed Rs. 400 ..	1 70	0 90	0 60
when it exceeds Rs. 400 but does not exceed Rs. 600 ..	2 55	1 40	0 90
when it exceeds Rs. 600 but does not exceed Rs. 800 ..	3 35	1 70	1 10
when it exceeds Rs. 800 but does not exceed Rs. 1,000 ..	4 20	2 25	1 40
when it exceeds Rs. 1,000 but does not exceed Rs. 1,200 ..	5 10	2 55	1 70
when it exceeds Rs. 1,200 but does not exceed Rs. 1,600 ..	6 75	3 35	2 25
when it exceeds Rs. 1,600 but does not exceed Rs. 2,500 ..	10 10	5 10	3 35
when it exceeds Rs. 2,500 but does not exceed Rs. 5,000 ..	20 25	10 10	6 75
(iii) when it exceeds Rs. 5,000 but does not exceed Rs. 7,500 ..	30 35	15 20	10 10
when it exceeds Rs. 7,500 but does not exceed Rs. 10,000 ..	40 50	20 25	13 50
when it exceeds Rs. 10,000 but does not exceed Rs. 15,000 ..	60 75	30 35	20 25
when it exceeds Rs. 15,000 but does not exceed Rs. 20,000 ..	81 00	40 50	27 00
when it exceeds Rs. 20,000 but does not exceed Rs. 25,000 ..	101 25	50 60	33 75
when it exceeds Rs. 25,000 but does not exceed Rs. 30,000 ..	121 50	60 75	40 50
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.	40 50	20 25	13 50
(*b*) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable on a loan or debt under clause (a) (i) or clause (a) (ii) or clause (a) (iii) for the amount secured.		

EXEMPTION

Instrument of pawn or pledge of goods if unattested .. ..

7. *Appointment in execution of a power*, whether of trustees or of property, movable or immovable, where made by any writing not being a will. — Fifty-six rupees and twenty-five naye paise

8. *Appraisement or valuation* made otherwise than under an order of the Court in the course of a suit—

(*a*) where the amount does not exceed Rs. 1,000 .. .. — The same duty as a Bottomry Bond (No. 13) for such amount.

(*b*) in any other case .. .. — Twenty-two rupees and fifty naye paise

EXEMPTIONS

(*a*) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(*b*) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

9. *Apprenticeship deed*, including every writing relating to the service or tution of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment. — Eleven rupees and twenty-five naye paise

EXEMPTION

Instruments of apprenticeship by which a person is apprenticed by, or at the charge of, any public charity.

10. *Articles of Association of a Company* .. .. — One hundred and fifty rupees

Description of instrument	*Proper Stamp duty*
EXEMPTION	
Articles of any association not formed for profit and registered under Section 25 of the Companies Act, 1956.	
See also Memorandum of Association of a Company (No. 33) ..	
Assignment.—See Conveyance (No. 20), Transfer (No. 52), and Transfer of lease (No. 53) as the case may be.	
Authority to adopt.—See Adoption deed (No. 3).	
11. *Award*, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—	
(*a*) where the amount or value of the property to which the award relates, as set forth in such award, does not exceed Rs. 1,000.	The same duty as a Bottomry Bond (No. 13) for such amount.
(*b*) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000 and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.	Thirty rupees
12. *Bond* as defined by Section 2 (1) (*a*), not being otherwise provided for by this Act, or by the Mysore Court Fees and Suits Valuation Act, 1958.	One rupee and fifty naye paise
	Rs. nP.
Where the amount or value secured does not exceed Rs. 10 ..	0 35
Where it exceeds Rs. 10 and does not exceed Rs. 50	0 75
Where it exceeds Rs. 50 and does not exceed Rs. 100	1 50
Where it exceeds Rs. 100 and does not exceed Rs. 200	3 75

Where it exceeds Rs. 200 and does not exceed Rs. 300	5	60
Where it exceeds Rs. 300 and does not exceed Rs. 400	7	50
Where it exceeds Rs. 400 and does not exceed Rs. 500	9	35
Where it exceeds Rs. 500 and does not exceed Rs. 600	13	50
Where it exceeds Rs. 600 and does not exceed Rs. 700	15	75
Where it exceeds Rs. 700 and does not exceed Rs. 800	18	00
Where it exceeds Rs. 800 and does not exceed Rs. 900	20	25
Where it exceeds Rs. 900 and does not exceed Rs. 1,000	22	50
and for every Rs. 500 or part thereof in excess of Rs. 1,000 ..	11	25

See Admiration Bond (No. 2), Bottomry Bond (No. 13), Customs Bond (No. 23) Idemnity Bond (No. 29), Respondentia Bond (No. 46), Scurity Bond (No. 47)

EXEMPTION.

Bond, when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.¶

13. *Bottomry Bond*, that is to say, any instrument whereby the master of a sea going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage—

	Rs.	nP.
Where the amount or value secured does not exceed Rs. 10 ..	0	60
Where it exceeds Rs. 10 and does not exceed Rs. 50	1	10
Where it exceeds Rs. 50 and does not exceed Rs. 100	2	25
Where it exceeds Rs. 100 and does not exceed Rs. 200	4	50
Where it exceeds Rs. 200 and does not exceed Rs. 300	6	75
Where it exceeds Rs. 300 and does not exceed Rs. 400	9	00
Where it exceeds Rs. 400 and does not exceed Rs. 500	11	25
Where it exceeds Rs. 500 and does not exceed Rs. 600	13	50
Where it exceeds Rs. 600 and does not exceed Rs. 700	15	75
Where it exceeds Rs. 700 and does not exceed Rs. 800	18	00
Where it exceeds Rs. 800 and does not exceed Rs. 900	20	25
Where it exceeds Rs. 900 and does not exceed Rs. 1,000	22	50
and for every Rs. 500 or part thereof in excess of Rs. 1,000 ..	11	25

Description of instrument	*Proper Stamp duty*
14. *Cancellation*—Instrument of—(including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Twenty-two rupees and fifty naye paise
See also Release (No. 45), Revocation of Settlement (No. 48-B), Surrender of Lease (No. 51), Revocation of Trust (No. 54-B).	
15. *Certificate of sale.*—(in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public action by a Court, or Tribunal, or officer of Government or by any other authority under any enactment..	
(*a*) where the purchase money does exceed Rs. 10	Sixty naye paise.
(*b*) where the purchase money exceeds Rs. 10 but does not exceed Rs. 25.	One rupee and ten naye paise.
(*c*) in any other case	The same duty as a Conveyance (No. 20) for a consideration equal to the amount of the purchase money only.
16. *Certificate or other document* evidencing the right or title of the holder thereof, or any other person, either to any share, scrip or stock in or of any incorporated company or other body corporate or to become proprietor of shares, scrip or stock in or of any such company or body.	Thirty naye paise.
See also Letter of Allotment of shares.	
17. *Certificate of enrolment* in the roll of Advocates prepared and maintained by the State Bar Council under the Advocates Act, 1961 (Central Act 25 of 1961).	Two hundred and fifty rupees.

18. *Charter-party*, that is to say, any instrument (except an agreement for the hire of a tug-steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charter, whether it includes a penalty clause or not.	Four rupees and fifty naye paise.
19. *Composition deed*, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provisions is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors.	Thirty three rupees and seventy five naye paise.
20. *Conveyance* as defined by Section 2 (*d*), not being a transfer charged or exempted under No. 52—	Rs. nP.
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50.	2 25
where it exceeds Rs. 50 but does not exceed Rs. 100	4 10
where it exceeds Rs. 100 but does not exceed Rs. 200	8 25
where it exceeds Rs. 200 but does not exceed Rs. 300	12 35
where it exceeds Rs. 300 but does not exceed Rs. 400	16 50
where it exceeds Rs. 400 but does not exceed Rs. 500	20 60
where it exceeds Rs. 500 but does not exceed Rs. 600	27 00
where it exceeds Rs. 600 but does not exceed Rs. 700	31 50
where it exceeds Rs. 700 but does not exceed Rs. 800	36 00
where it exceeds Rs. 800 but does not exceed Rs. 900	40 50
where it exceeds Rs. 900 but does not exceed Rs. 1,000	45 00
and for every Rs. 500 or part thereof in excess of Rs. 1,000	22 50

EXEMPTION

Assignment of copyright under Section 18 of the Copyright Act, 1957 (Central Act 14 of 1957).

Co-partnership Deed. .*See* Partnership (No. 40).

Description of instrument	*Proper Stamp-duty*
21. *Copy or Extract*..Certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees..	
(i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed four rupees and fifty naye paise.	Two rupees and twenty-five naye paise.
(iii) in any other case .. .	Four rupees and fifty naye paise.
EXEMPTION	
(*a*) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
(*b*) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	
22. *Counterpart or Duplicate*..of any instrument, chargeable with duty and in respect of which the proper duty has been paid..	
(*a*) if the duty with which the original instrument is chargeable does not exceed four rupees and fifty naye paise.	The same duty as is payable on the original.
(*b*) in any other case.	Four rupees and fifty naye paise.
EXEMPTION	
Counterpart of any lease granted to a cultivator when such lease is exempted from duty.	
23. *Customs-Bond*..	
(*a*) where the amount does not exceed Rs. 1,000	The same duty as a Bottomry Bond (No. 13) for such amount..

(*b*) in any other case	Thirty rupees.
Declaration of any Trust..*See* Trust (No. 54).	
24. *Delivery-Order in respect of Goods*, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, in any warehouse in which goods are stored, or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.	Fifteen naye paise.
Deposit of Title-deeds.. *See* Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6).	
Dissolution of Partnership..*See* Partnership (No. 40).	
25. *Divorce*—Instrument of ..that is to say, any instrument by which any person effects the dissolution of his marriage.	Seven rupees and fifty naye paise.
Dower..Instrument of—*See* Settlement (No. 48).	
Duplicate..*See* Counterpart (No. 22).	
26. *Exchange of Property*..instrument of	The same duty as a Conveyance (No. 20) for a consideration equal to the value of the property of greatest value as set forth in such instrument.
Extract..*See* copy (No. 21).	
27. *Further Charge*..Instrument of..that is to say, any instrument imposing a further charge on mortgaged property..	
(*a*) when the original mortgage is one of the description referred to in clause (*a*) of article No. 34 (that is, with possession);	The same duty as a Conveyance (No. 20) for a consideration equal to the amount of the further charge secured by such instrument.
(*b*) when such mortgage is one of the description referred to in clause (*b*) of article No. 34 (that is, without possession)..	

Description of instrument	*Proper Stamp-duty*
(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument ;	The same duty as a Conveyance (No. 20) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.
(ii) if possession is not given	The same duty as a Bottomry Bond (No. 13) for the amount of the further chagre secured by such instrument.
1[28. *Gift*.. Instrument of, not being a Settlement (No. 48), or Will or Transfer, (No. 52).	The same duty as a Conveyance (No. 20), for a consideration equal to the value of the property which is the subject matter of the gift : Provided that where instrument of gift contains any provision for the revocation of the gift, the value of the property, which is the subject matter of the gift, shall for the purposes of duty, be determined as if no such provision were contained in the instrument]1.
Hiring Agreement or agreement for service. *See* Agreement (No. 5).	
29. *Indemnity Bond*	The same duty as a Security Bond (No. 47) for the same amount.
Inspectorship Deed—*See* Composition Deed (No. 19.)	
30. *Lease*—Including an under-lease or sub-lease and any agreement to let or sub-let (*a*) where by such lease the rent is fixed and no premium is paid or delivered	

1. Substituted by Act 17 of 1966.

(i) where the lease purports to be for a term of less than one year.	The same duty as Bottomry Bond (No. 13) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year but not more than five years ;	The same duty as a Bottomry Bond (No. 13) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term of not less than one year but not exceeding ten years ;	The same duty as a Conveyance (No. 20) for a consideration equal to the amount or value of the average annual rent reserved.
(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years ;	The same duty as a Conveyance (No. 20) for a consideration equal to twice the amount or value of the average annual rent reserved.
(v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years ;	The same duty as a Conveyance (No. 20) for a consideration equal to three times the amount or value of the average annual rent reserved.
(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years ;	The same duty as a Conveyance (No. 20) for a consideration equal to four times the amount or value of the average annual rent reserved.
(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity ;	The same dyty as a Conveyance (No. 20) for a consideration equal to one-sixth of the whole amount of rent which whould be paid or delivered in respect of the first fifty years of the lease.
(viii) where the lease does not purport to be for any definite term ..	The same duty as a Conveyance (No. 20) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(*b*) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved ;	The same duty as a Conveyance (No. 20) for a consideration equal to the amount or value of such fine or premium, or advance as set fourth in the leese.

Designation of instrument	*Proper Stamp-duty*
(*c*) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	The same duty as a Conveyance (No. 20) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered ; Provided that, in any case when an agreement to lease is stamped with the *ad-valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed two rupees and twenty-five naye paise.
EXEMPTION Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery or any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees. *Explanation.*—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.	
31. *Letter of Allotment of shares* in any company, or proposed company, or in respect of any loan to be raised by any company or proposed company-	Thirty naye paise.

See also Certificate or other Document (No. 16).

Letter of Guarantee—*See* Agreement (No. 5).

32. *Letter of Licence*—that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims allow the debtor to carry on business at his own discretion.	Thirty-three rupees and seventy-five naye paise.
33. *Memorandum of Association of a Company*—	
(*a*) if accompanied by articles of association under Section 26 of the Companies Act, 1956 (Central Act 1 of 1965).	Ninety rupee
(*b*) if not so accompanied	Two hundred and forty rupees.

EXEMPTION

Memorandum of any association not formed for profit and registered under Section 25 of the Companies Act, 1956

34. *Mortgage-Deed*—not being an agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 13), Mortgage of a Crop (No. 35), Respondentia Bond (No. 46) or Security Bond (No. 47)—	
(*a*) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;	The same duty as a Conveyance (No. 20) for a consideration equal to the amount secured by such deed.
(*b*) when possession is not given or agreed to be given as aforesaid.	The same duty as a Bottomry Bond (No.13) for the amount secured by such deed.

Explanation.—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents, or a lease of the property mortgaged or part thereof is deemed to give possession thereof within the meaning of this article.

Description of instrument	*Proper Stamp-duty*
(*c*) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped—	
for every sum secured not exceeding Rs. 1'000	Two rupees and twenty-five naye paise.
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000	Two rupees and twenty-five naye paise.
EXEMPTION	
[(1) Instruments executed by persons taking advances under the 1Land Improvement Loans Act, 1883 (Central Act XIX of 1883) or the Agriculturists' Loans Act, 1884 (Central Act XII of 1884) or the Mysore Land Improvement Loans Act, 1890 (Mysore Act IV of 1890 (or Section 194 of the Mysore Land Revenue Code, 1888 (Mysore Act IV of 1888) or the Hyderabad Land Improvement Loans Act, 1950) Hyderabad Act III of 1950) or the Hyderabad Agriculturists' Loans Act, 1950 (Hyderabad Act II of 1950) or by their sureties as security for the repayment of such advances.	
(2) Letter of hypothecation accompanying a bill of exchange.	
35. *Mortgage of a Crop.*—including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop whether the crop is or is not in existence at the time of the mortgage—	
(*a*) when the loan is repayable not more than three months from the date of the instrument—	
for every sum secured not exceeding Rs. 200	Thirty-five naye paise
and for every Rs. 200 or part thereof secured in excess of Rs. 200 ..	Thirty-five naye paise

1. Now see the Mysore Land Improvement Loans Act, 1963 (16 of 1963), the Mysore Agriculturist Loans Act, 1963 (17 of 1963) and the Mysore Land Revenue Act, 1964 (12 of 1964).

(*b*) when the loan is repayable more than three months, but not more than eighteen months from the date of instrument—	
for every sum secured not exceeding Rs. 100	Sixty naye paise
and for every Rs. 100 or part thereof secured in excess Rs. 100 ..	Sixty naye paise.
36. *Notarial Act.*— That is to say, any instrument, enorsement, note, attestation, certificate, or entry not being a protest (No. 42) made or signed by a Notary public in the execution of the duties of his office, or by any person lawfully acting as a Notary Public.	Three rupees and thirty-five naye paise
See also Protest of Bill or Note (No. 42).	
1[37. *Note or Memorandum.*— Sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—	
(*a*) of any goods exceeding in value twenty rupees.. ..	Fifty paise.
(*b*) of any share, scrip, stock, bond, debenture stock or other marketable security of a like nature exceeding in value twenty rupees, being a Government security.	Fifteen paise for every two thousand and five hundred rupees or part thereof of the value of the security at the time of its purchase or sale, as the case may be.
(*c*) of a Government security	Subject to a maximum of forty rupees, twenty five paise for every ten thousand rupees or part thereof of the value of the security at the time of its purchase or sale, as the case may be.]1
38. *Note of Protest by the Master of a ship*	One rupee and fifty naye paise.
See also Protest by the Master of a ship (No. 43)	

1. Substituted by Act 17 of 1966.

Description of instrument	*Proper Stamp-duty*
39. *Partition.*—Instrument of-as defined by Section 2 (1) (*k*)] ..	The same duty as a Bottomry Bond (No. 13) for the amount of the value of the separated share or shares of the property. *N.B.*—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated : Provided always that— (*a*) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than two rupees and twenty-five naye paise ; be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than two rupees and twenty-five naye paise. (*b*) when land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment the value for the purpose of duty shall be calculated at twenty-five times the annual revenue ;

(c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed two rupees and twenty-five naye paise.

40. *Partnership–*

A. Instrument of–	
(*a*) where the capital of the partnership does not exceed Rs. 500 ..	Fifteen rupees
(*b*) in any other case	Sixty rupees
B. Dissolution of–	Thirty rupees

Pawn or Pledge– *See* Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6).

41. *Powers of Attorney*– [as defined by section 2 (1) (*p*)], not being a proxy–

(*a*) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ;	One rupee and ten naye paise.
(*b*) when authorising one person or more to act in a single transaction other than the case mentioned in clause (*a*) ;	Two rupees and twenty-five naye paise.
(*c*) when authorising not more than five persons to act jointly and severally in more than one transaction or generally ;	Sixteen rupees and eighty-five naye paise.

Description of instrument	*Proper Stamp-duty*
(*d*) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;	Thirty rupees and seventy-five naye paise
(*e*) when given for consideration and authorising the attoraney to sell any immovable property ;	The same duty as a Conveyance (No. 20) for the amount of the consideration.
(*f*) in any other case	Three rupees and thirty-five naye paise
N.B.—The term "registration" includes every oPeration incidental to registration under the Indian Registration Act, 1908.	
EXPLANATION.	
For the purposes of this article, more persons than one when belonging to the same firm shall be deemed to be one person.	
42. *Protest of Bill or Note*—that is to say, any declaration in writing made by a Notary Public, or other person lawfull acting as such, attesting the dishonour of a bill of exchange or promissory note.	Three rupees
43. *Protest by the Master of a Ship*—that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfull acting as such.	Three rupees
See also Note of Protest by the Master of a ship (No. 38).	
44. *Reconveyance of mortgaged property*—	
(*a*) If the consideration for which the property was mortgaged does not exceed Rs. 1,000.	The same duty as a Conveyance (No. 20) for the amount of such consideration as set forth in the re-conveyance.
(*b*) in any other case	Forty-five rupees

45. *Release*, that is to say, any instrument (not being such a release as is provided for by Section 24), whereby a person renounces a claim upon another person or against any specified property—

(*a*) if the amount or value of the claim does not exceed Rs. 1,000 .. — The same duty as a Bottomry Bond (No. 13) for such amount or value as set forth in the release.

(*b*) in any other case .. .. .. — Twenty-two rupees and fifty naye paise.

46. *Respondentia Bond*, that is to say, any instrument securing a loan on the cargo laden or to be laden on Board a ship and making repayment contingent on the arrival of the cargo at the port of destination. — The same duty as a Bottomry Bond (No. 13) for the amount of the loan secured.

Revocation of any Trust or Settlement—

See Settlement (No. 48) ; Trust (No. 54).

47. *Security bond or Mortgage-deed*, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—

(*a*) when the amount secured does not exceed Rs. 1,000 .. — The same duty as a Bottomry Bond (No. 13) for the amount secured.

(*b*) in any other case .. .. .. — Twenty-two rupees and fifty naye paise

EXEMPTION

Bond or other instrument, when executed :—

(*a*) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility, shall not be less than a specified sum per mensem.

(*b*) under No. 3-A of the rules made under Section 70 of the Bombay Irrigation Act, 1879 ;

Description of instrument	*Proper Stamp-duty*
1[(c) by persons taking advances under the Land Improvement Loans Act. 1883 (Central Act No. XIX of 1883) or the Agriculturists' Loans Act, 1884 (Central Act XII of 1884), or the Mysore Land Improvement Loans Act, 1890 (Mysore Act IV of 1890), or Section 194 of the Mysore Land Revenue Code, 1888, (Mysore Act IV of 1888), the Hyderabad Land Improvement Loans Act, 1950 (Hyderabad Act III of 1950), or the Hyderabad Agriculturists' Loans Act, 1950 (Hyderabad Act II of 1950), or by their sureties as security for the repayment of such advances. (*d*) by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.	
48. *Settlement.*	
A. Instrument of (including a deed of dower)	The same duty as a Bottomry Bond (No 13 for a sum equal to the amount or value of the property settled 2[x x x x] in such settlement : Provided that, where an agreement to settle, is stamped with the stamp required for an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed two rupees and twenty-five naye paise.
EXEMPTION Deed of dower executed on the occasion of a marriage between Muhammadans. *See* also Trust (No. 54).	
B. Revocation of	The same duty as a Bottomry Bond (No. 13) for a sum equal to the amount or value of the property concerned 2[x x x x] in the Instrument of Revocation, but not exceeding Forty-five rupees.

1. Now *See* the Mysore Land Improvement Loans Act, 1963 (16 of 1963)

2. Omitted by Act 17 of 1966.

49. *Share warrants*—To bearer issued under the Companies Act, 1956 (Central Act I of 1956).	One-and-half times the duty payable on a Conveyance (No. 20) for a consideration equal to the nominal amount of the shares specified in the warrant.

EXEMPTION

Share warrant when issued by a company in pursuance of Section 114 of the Companies Act, 1956, to have effect only upon payment, as composition for that duty to the Deputy Commissioner of Stamp-revenue, of—

(*a*) one-and-a-half percentum of the whole subscribed capital of the company, or

(*b*) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital—one-and-a-half percentum of the additional capital so issued.

50. *Shipping order* for or relating to the conveyance of goods on board of any vessel.	Fifteen naye paise.
51. *Surrender of lease*—	
(*a*) when the duty with which the lease is chargeable does not exceed twenty-two rupees and fifty naye paise.	The duty with which such lease is chargeable.
(*b*) in any other case	Twenty-two rupees and fifty naye paise.

EXEMPTION

Surrender of lease, when such lease is exempted from duty.

52. *Transfer.*—(whether with or without consideration)—	
(*a*) of debentures, being marketable securities, whether the debenture is liable to duty or not.	One and half of the duty payable on a Conveyance (No. 20) for a consideration equal to the face amount of the debenture.

1 Omitted by Act 17 of 1966.

Description of instrument	*Proper Stamp-duty*
(*b*) of any interest secured by a bond, mortgage-deed or policy of insurance—	
(i) if the duty on such bond, mortgage-deed or policy does not exceed twenty-two rupees and fifty naye paise ;	The duty with which such bond, mortgage-deed or policy of insurance is chargeable.
(ii) in any other case	Twenty-two rupees and fifty naye paise.
(*c*) of any property under Section 25 of the Administrator General's Act, 1913.	Thirty-three rupees and seventy-five naye paise.
(*d*) of any trust-property from one trustee to another trustee or from a trustee to a beneficiary.	Eleven rupees and twenty-five naye paise or such smaller amount as may be chargeable under clauses (*a*) and (*b*) of this article.
EXEMPTIONS	
Transfers by endorsement—	
(*a*) of a bill of exchange, cheque or promissory note ;	
(*b*) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods ;	
(*c*) of a policy of insurance ;	
(*d*) of securities of the Central Government or of a State Government.	
See also Section 8.	
53. *Transfer of lease* by way of assignment, and not by way of under-lease .	The same duty as a Conveyance (No. 20) for a consideration equal to the amount of the consideration for the transfer.

EXEMPTION.

Transfer of any lease exempt from duty.

54. *Trust.*

A. Declaration of—of, or concerning, any property when made by any writing not being a Will.

The same duty as a Bottomry Bond (No. 13) for a sum equal to the amount or value of the property concerned, as set forth in the instrument but not exceeding sixty-seven rupees and fifty naye paise.

B. Revocation of—of, or concerning any property when made by any instrument other than a Will.

The same duty as a Bottomry Bond (No. 13) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding forty-five rupees.

(*See* also Settlement No. 47).

Valuation—*See* Appraisement (No. 8).

55. *Warrant for Goods,* that is to say, any instrument evidencing the title of any person therein named or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be[1]

One rupee and ten naye paise

1 Substituted by Act 29 of 1962 and operative from 1st October 1962.